

## ABSTRACT:

A known encoder 100 comprises a segmentation unit 110 for segmenting an audio or speech signal  $s$  into at least one segment  $x(n)$  and a calculation unit 120 for calculating sinusoidal code data in the form of frequency and amplitude data of a given extension  $\hat{x}(n)$  from the segment  $x(n)$  such that the extension  $\hat{x}(n)$  approximates the segment  $x(n)$  as good as possible for a given criterion. It is the object of the invention to improve the known encoder such that the calculation of said sinusoidal code data can be carried out in a simpler and cheaper way. This object is solved according to the invention by calculating the sinusoidal code data  $\theta'_k$ ,  $d'_j$  and  $e'_j$  for the segment  $x(n)$  according to the following extension  $\hat{x}$ :

$$\hat{x} = \sum_{i=1}^L \sum_{j=0}^{J-1} [d'_j f_j(n) \cos(\Theta'(n)) + e'_j f_j(n) \sin(\Theta'(n))].$$

Fig. 1.